

Class

Chattanooga, Tennessee

Application for Business Tax License and Report As  
Required by Section 67-4-715 Tennessee Code Annotated

This application along with proper remittance must be received by this office on or before the dates applicable to the classification in which the business is classified or within 20 days after commencement of business, for a new business, or a final return must be made within 15 days after closing of the business, or penalty and interest provided by Section 87-4-720 Tennessee Code Annotated will apply.

Period \_\_\_\_\_ thru \_\_\_\_\_

In case of fraudulent return, or where no return has been filed, where willful intent exist to defraud, a specific penalty of the tax shall be assessed.

Firm Name \_\_\_\_\_ State Sales Tax # \_\_\_\_\_  
 Mail Address \_\_\_\_\_ Local Address \_\_\_\_\_  
 City State Zip \_\_\_\_\_ City State Zip \_\_\_\_\_  
 Phone \_\_\_\_\_ Class \_\_\_\_\_ License Number \_\_\_\_\_ Delinquent if not received by \_\_\_\_\_  
 Type of Business-Primary product, vocation or occupation: \_\_\_\_\_

Class	Tax Period	Delinquent	Rates	Gas,Oil	Other	Food,Gas,Oil	other	Penalty Rate
1	Jan 1 - Dec 31	Mar 1	Retail/Service	0.0005	0.001000	Wholesale	0.000250	0.000375
2	April 1 - March 31	Jun 1	Retail/Service	n/a	0.001500	Wholesale	n/a	0.000375
3	July 1 - June 30	Sept 1	Retail/Service	n/a	0.001875	Wholesale	n/a	0.000375
4	Oct 1 - Sept 30	Dec 1	Retail/Service	n/a	0.001000	Wholesale	n/a	n/a

5% for each 30-day period or portion thereof - - maximum 25%

1 Total Gross for Tax Period (less sales tax) ..... 1  
 2 Less Deductions - Part C totals from Schedule A on reverse side ..... 2  
 3 (a) Taxable Gross from Tax Period - Line 1 less Line 2 ..... 3(a)  
 (b) If Gross is 100% Retail or 100% Wholesale, enter 3(a) times tax rate (from table above) and SKIP to Line 6 .... 3(b)

-- If you completed 3(b), SKIP to Line 6 now. If not, continue.

Retail amount of 3(a) was: 3(c) \_\_\_\_\_ Retail %--Divide 3(c) by 3(a) 3(e) \_\_\_\_\_  
 Wholesale amount of 3(A) was: 3(d) \_\_\_\_\_ Wholesale %--Divide 3(d) by 3(a) 3(f) \_\_\_\_\_

-- If both 3(e) and 3(f) are greater than 20% complete Line 4 below. If not SKIP to Line 5.

4 (a) Multiply 3(c) by your Retail Tax Rate (see table) ..... 4(a) \_\_\_\_\_  
 (b) Multiply 3(d) by your Wholesale Tax Rate (see table) ..... 4(b) \_\_\_\_\_  
 (c) Add Lines 4(a) and 4(b) ..... 4(c) \_\_\_\_\_

-- If you completed either 3(b) or line 4, SKIP to Line 6.

5 If 3(e) is larger percentage than 3(f) use the Retail Rate. If 3(f) is larger percentage than 3(e) use the Wholesale Rate.

Multiple 3(a) by Retail or Wholesale tax rate as instructed above (Tax Table above) .... 5 \_\_\_\_\_

6 (a) Preliminary Gross Tax Due-- Enter amount from EITHER line 3(b, 4(c) OR 5 6(a) \_\_\_\_\_

(b) LESS: minimum License Fee Paid for last year's license (\$15 per location) 6(b) \_\_\_\_\_

(c) Tax base prior to local/state calculations--6(a) less 6(b) (May not be less than zero.) 6(c) \_\_\_\_\_

☐ LOCAL ☐ STATE

7 (a) Local: Multiply 6(c) by .6667 (b) State: 6(c) less 7(a) 7(a) \_\_\_\_\_ 7(b) \_\_\_\_\_

8 Personal Property Tax: Tax Bill# \_\_\_\_\_ Date Paid \_\_\_\_\_ 8 \_\_\_\_\_

9 (a) Tax Local - 7(a) less Line 8 (May not enter less than zero) ..... 9(a) \_\_\_\_\_

(b) State Share of Local Tax - 9(a) times .15 ..... 9(b) \_\_\_\_\_

(c) Local tax liability 9(a) less 9(b) (d) State tax liability 7(b) plus 9(b) ..... 9(c) \_\_\_\_\_ 9(d) \_\_\_\_\_

If NOT delinquent SKIP to line 12 following Line 9(d) (e) State and Local Total-9(c) plus 9(d) .. 9(e) \_\_\_\_\_

If delinquent continue with 9(e) thru Line 11. (f) Local - (9(c) divided by (9e) ..... 9(f) \_\_\_\_\_

10 Penalty -- (9e) x penalty rate (rate table above) Minimum is \$15 even if no tax owed. 10 \_\_\_\_\_

(a) Local -- If 6(c) is equals zero, enter \$12.75

If 9(c) equals zero and 9(d) is greater than zero, enter zero

For all other situations multiply 10 x 9(f) 10(a) \_\_\_\_\_

(b) State - 10 less 10(a) ..... 10(b) \_\_\_\_\_

11 Interest - Effective daily rate 0.000336 (a) Rate x # of days delinquent x 9(c) 11(a) \_\_\_\_\_

(b) Rate x # of days delinquent x 9(d) ..... 11(b) \_\_\_\_\_

12 TOTAL (a) Local - Add (9(c),10(a),11(a) (b) State - Add 9(d),10(b),11(b) 12(a) \_\_\_\_\_ 12(b) \_\_\_\_\_

13 Collecting and Recording Fees (\$5 per location if consolidated return) ..... 13 \_\_\_\_\_

14 Minimum Tax Due (regardless of any credits above) - \$15 per location ..... 14 \_\_\_\_\_ If Final, Date Closed

15 Penalty - Line 14 times penalty rate (see Tax Rate Table above) ..... 15 \_\_\_\_\_

16 Interest - Effective daily rate 0.000336 Rate x # of days delinquent x Line 14 ..... 16 \_\_\_\_\_ Check payable to

17 TOTAL - Add 12(a), 12(b), 13, 14, 15 and 16 ..... 17 \_\_\_\_\_ CITY TREASURER

**STOP - PLEASE SIGN YOUR RETURN BEFORE MAILING.**

I certify that this return, including any accompanying schedules or statements is a true and complete return, made in good faith, for the tax period state pursuant to the provisions of Ch 4 of the Title 67,

TN Code Annotated. If prepared by other than taxpayer, this return is based on all available information, under the penalties provided by the "Return Preparer Act of 1969".

DATE \_\_\_\_\_

Signature of Individual, member of firm or officer or corporation \_\_\_\_\_

DATE \_\_\_\_\_

Signature of preparer, including title if employee of the taxpayer. Other state name of Attorney, CPA or PA and signature of preparer. \_\_\_\_\_

**TAXPAYER MUST FILE EVEN THOUGH NO TAX IS DUE**

Schedule A

Deductions for Business Tax Purposes (to be used on Line 2 on front side of report) Deductions must have adequate records for support to qualify.

Part A

1 Sales of Services substantially performed in other States. 1

2 The proceeds of the sale of goods, wares, or merchandise returned by the customer when the sales price is refunded either in cash or in credit. Line E, Schedule A, State Sales Tax Return. 2

3 Bona Fide Sales in Interstate Commerce where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee and item is actually delivered by the seller of common carrier. 3

4 Cash discounts allowed and taken on sales. Line C, Schedule A, State Sales Tax Return 4

5 Repossessions--Enter that portion of the unpaid principal balances in excess of \$500.00 due on tangible personal properties repossessed from customers. (Line H, Schedule A, State Sales Tax Return.) 5

6 The amounts allowed at trade-in value for any article sold. 6

7 Amounts subcontracted to other persons for additions or improvements to real property. Attach list of subcontractors and addresses, items subcontracted and amounts. 7

TOTAL - Part A -- add lines 1-7 TOTAL PART A

Part B

1 FUEL TAX

a. Gasoline Tax Paid: # of Gallons Federal

b. Diesel Fuel Use Tax Paid: # of Gallons State

c. State Special Tax: # of Gallons Federal

d. Liquefied Gas: # of Gallons State

2 TOBACCO TAX

a. Cigarettes: # of Packs Federal

b. Other Tobacco Products: # of Packs State

3 BEER

a. Beer: Gallons Barrels Federal

b. 17% of Wholesaler's Cost per beer sold: Barrels State

4 OTHER DEDUCTIONS

Other:

TOTAL - PART B -- add Totals for B1-B4 TOTAL BEER B(3)

TOTAL B(4)

TOTAL PART B

PART C -- Total Deductions for Schedule A

Place Part C total on line 2 on front side of report Totals Parts A and B

NOTE: All deductions must have adequate records maintained to substantiate deductions claimed, otherwise they will be disallowed.

Returns Filed for More Than One Location

If return is filed for more than one location, list address and amount of Gross Sales of each.

Street, Address, City, State, Zip	Gross Sales	Deductions

SALES TAX REPORTS

1 Gross Taxable Sales for Tax Purposes to the State of Tennessee

2 Total Amount of Deductions for State Sales Tax Purposes for Tax Period (from Schedule A on the State Tax Return)

3 Total Amount of Sales Tax Due State for Tax Period. (Line 14 State Tax Return)

The amounts reflected above should equal the total of these items on all State Sales and Use Tax Returns for tax period, including any monthly returns when may be delinquent.

CREDIT CARD OPTION

As a convenience, the City of Chattanooga now accepts Business Tax payments by VISA, MasterCard, Discover and American Express.

There is a non-refundable processing fee for paying by credit card.

The fee is variable based on the total payment amount.

VISA MasterCard Discover American Express

16-Digit Credit Card Number Expiration Date Total Tax Due \$

Names as it Appears On Card Card Statement Zip Code

Signature Date Daytime Phone

Amount Charged to Card \$

Your card will be charged only if credit card info is completed.